Please add the following new claims.

5. (New) A method for manufacturing an electro-optical device including a flexographic process, comprising:

forming color filters that include a plurality of colors at a first predetermined pitch on a front side of a substrate;

transferring a coating liquid from an anilox roller onto a projection, said projection formed on a letterpress; and

transferring said coating liquid from said projection to said substrate; wherein at least two of:

said first predetermined pitch of said color filters;

a second pitch of meshes formed on a surface of said anilox roller;

and

a third pitch of meshes formed on a surface of said projection are substantially equal.

- 6. (New) A method for manufacturing an electro-optical device according to claim 1, wherein said predetermined pitch of said color filters, said second pitch of meshes formed on said surface of said anilox roller, and said third pitch of meshes formed on said surface of said projection are substantially equal.
- 7. (New) A method for manufacturing an electro-optical device according to claim 1, wherein said film is an alignment film for controlling an alignment state of an electro-optical substance.

- 8. (New) A method for manufacturing an electro-optical device according to claim 1, wherein said film is formed on a dummy substrate by flexography before said film is formed by flexography on said front side of said substrate.
 - 9. (New) A method for manufacturing a liquid crystal device comprising: forming a color filter on a transparent substrate; forming a planarizing film on said color filter; forming an electrode pattern on said planarizing film; forming an overcoating film on said electrode pattern; forming an alignment film on said overcoating film; and forming a first terminal region and a second terminal region along edges of said substrate, said edges not containing said overcoating film and said alignment film,

wherein said transparent substrate is formed from a large substrate cut into a plurality of transparent substrates, said large substrate is subjected to flexography where a coating liquid is transferred from an anilox roller onto a projection, said projection formed on a letterpress;

said coating liquid is transferred from said projection to said large substrate to form said overcoating film and said alignment film; and at least two of:

a first predetermined pitch of said color filter;